

# OAHU REAL PROPERTY TAX ADVISORY COMMISSION

#### Commissioners:

Ray Kamikawa, Chair Scott Higashi, Vice Chair Amy Hirano Natalie Iwasa Joy Kimura Earl Mente Matthew Pennaz

## WRITTEN SUMMARY FOR AUDIO RECORD

REGULAR MEETING THURSDAY, SEPTEMBER 19, 2019

COUNCIL COMMITTEE MEETING ROOM 2<sup>ND</sup> FLOOR, HONOLULU HALE HONOLULU, HAWAII 96813

The time references below indicate the point in the audio recording when the stated actions began.

# CALL TO ORDER

The meeting of the Oahu Real Property Tax Advisory Commission was called to order by Commission Chair Kamikawa at 1:30 p.m. Commissioners Kamikawa, Higashi, Hirano, Mente, and Pennaz were present at the meeting. Commissioner Joy Kimura was late to the meeting.

## **ORDER OF BUSINESS**

WELCOME BY COMMISSION CHAIR

[1:30 p.m.][Start of recording]

At this juncture, Commission Chair Kamikawa welcomed the Commissioners at the meeting. Commission Chair Kamikawa went over general housekeeping matters relating to conduct at the meeting.

[1:32 p.m.][2 minute mark]

Commissioner Kimura entered the room.

Oahu Real Property Tax Advisory Commission Thursday, September 19, 2019

## ORAL TESTIMONY ON AGENDA ITEMS

[1:33 p.m.][3 minute mark]

Commission Chair Kamikawa requested testimony on all the items on the Agenda. Commission Chair Kamikawa asked for testifiers to present testimony.

One testifier presented testimony, Diane Chong.

[1:39 p.m.][9 minute mark]

Commissioner Iwasa asked questions to the testifer.

[1:40 p.m.][10 minute mark]

Another testifier, Rob Rietow, asked for clarification regarding the agenda items.

**NEW BUSINESS** 

[1:42 p.m.][12 minute mark]

Commission Chair Kamikawa requested reports on updates from the three special committees that met in between the Commission's regular meetings. Commission Chair Kamikawa requested to first proceed with the valuation committee.

[1:44 p.m.][14 minute mark]

Commissioner Iwasa, the chair of the valuation committee, provided an update on the valuation committee's findings regarding discussion on Bill 49 and valuation items, and that it was awaiting information from Department of Budget and Fiscal Services. Commissioner Iwasa discussed the valuation committee's plans for the next committee meeting.

Commission Chair Kamikawa thanked Commissioner Iwasa for the report and asked for questions from the other commissioners.

Commission Chair Kamikawa requested to proceed with the classification and rates committee.

Oahu Real Property Tax Advisory Commission Thursday, September 19, 2019

Commissioner Kimura, the chair of the classification and rates committee, provided an update on the classification and rates committee's findings regarding property tax rates.

[1:45 p.m.][15 minute mark]

Commission Chair Kamikawa thanked Commissioner Kimura for the report and asked for questions from other commissioners.

Commission Chair Kamikawa requested to proceed with the credits and exemptions committee.

Commissioner Pennaz, the chair of the credits and exemptions committee, provided an update on the credits and exemptions committee's findings regarding low income areas, tax credits, and workforce housing.

[1:46 p.m.][16 minute mark]

Commission Chair Kamikawa thanked Commissioner Pennaz for the report and asked for questions from other commissioners.

[1:47 p.m.][17 minute mark]

Commission Chair Kamikawa acknowledged there were no further questions and proceeded to move on to a discussion of subcommittee subject matter. Commission Chair Kamikawa asked the Commissioners for a discussion on clarification on any issues that have not been part of the committees' analysis. Commission Chair Kamikawa started the discussion with the valuation committee subject matter and called on Department of Budget and Fiscal Services representative Steven Takara to answer questions.

Mr. Takara proceeded to read a prepared statement. Discussion was held among the Commissioners and Mr. Takara.

[2:01 p.m.][31 minute mark]

Commission Chair Kamikawa proceeded with the classification and rates committee subject matter, and requested to include the "Residential A" classification as part of the discussion.

Discussion was held among the Commissioners.

Oahu Real Property Tax Advisory Commission Thursday, September 19, 2019

[2:05 p.m.][35 minute mark]

Discussion was held among the Commissioners regarding "Residential A" classification structure.

[2:10 p.m.][40 minute mark]

Commission Chair Kamikawa proceeded with the credits and exemptions committee subject matter.

Discussion was held among the Commissioners.

[2:12 p.m.][42 minute mark]

Commission Chair Kamikawa asked for more recommendations regarding any of the committee's topics for analysis. Commission Chair Kamikawa asked for questions regarding the organization, purpose, or functions of the subcommittees.

[2:13 p.m.][43 minute mark]

Commission Chair Kamikawa thanked the Commissioners and stated that the subcommittees will meet prior to the next regular Commission meeting and will provide reports at that meeting.

## **ANNOUNCEMENTS**

[2:13 p.m.][43 minute mark]

Commission Chair Kamikawa announced the next meeting of the full Commission scheduled for Thursday, October 17, 2019 at 1:30 p.m. Commission Chair Kamikawa asked for any other announcements and thanked the Commissioners for their participation.

# ADJOURNMENT [44 minute mark]

There being no further business and no objections, Commission Chair Kamikawa adjourned the meeting at 2:14 p.m. and thanked everyone for coming.